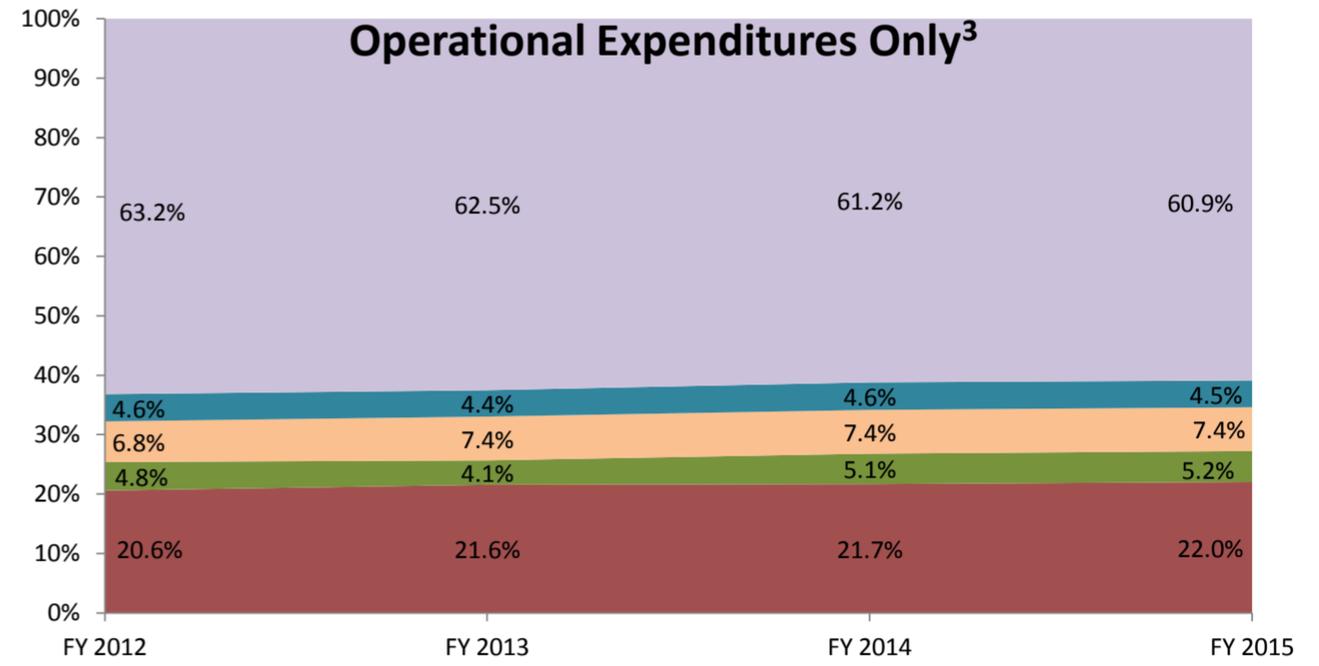
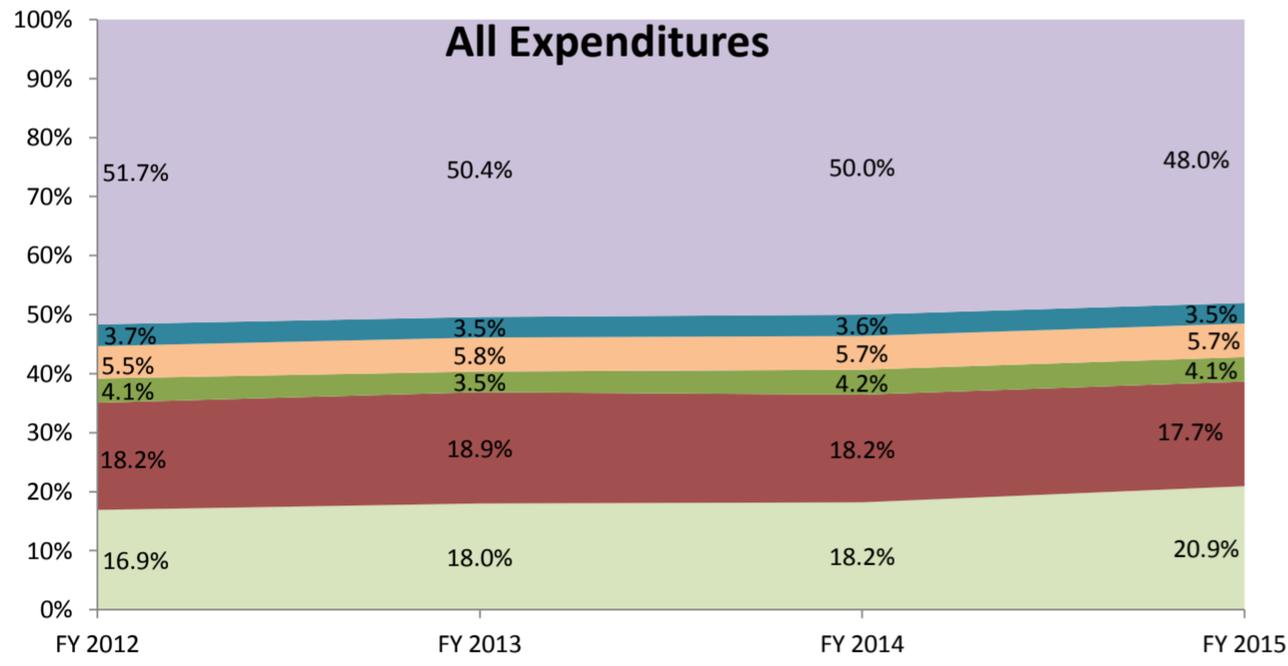


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,923,745	57.1%	\$8,128,000	45.9%	\$8,551,047	51.7%	\$7,336,312	50.4%	\$7,584,521	50.0%	\$7,281,821	48.0%
Student Instructional Support	\$1,048,927	6.7%	\$1,405,187	7.9%	\$1,518,125	9.2%	\$1,345,512	9.2%	\$1,415,485	9.3%	\$1,391,336	9.2%
<b>Total</b>	<b>\$9,972,672</b>	<b>63.8%</b>	<b>\$9,533,187</b>	<b>53.8%</b>	<b>\$10,069,172</b>	<b>60.8%</b>	<b>\$8,681,824</b>	<b>59.6%</b>	<b>\$9,000,006</b>	<b>59.3%</b>	<b>\$8,673,156</b>	<b>57.2%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,230,356	20.7%	\$3,302,733	18.6%	\$3,685,447	22.3%	\$3,253,721	22.4%	\$3,407,874	22.5%	\$3,317,210	21.9%
Non Operational	\$2,424,490	15.5%	\$4,891,038	27.6%	\$2,799,548	16.9%	\$2,620,163	18.0%	\$2,760,116	18.2%	\$3,174,570	20.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,654,845</b>	<b>36.2%</b>	<b>\$8,193,771</b>	<b>46.2%</b>	<b>\$6,484,995</b>	<b>39.2%</b>	<b>\$5,873,884</b>	<b>40.4%</b>	<b>\$6,167,990</b>	<b>40.7%</b>	<b>\$6,491,781</b>	<b>42.8%</b>

<b>Grand Total</b>	<b>\$15,627,517</b>	<b>\$17,726,958</b>	<b>\$16,554,167</b>	<b>\$14,555,708</b>	<b>\$15,167,996</b>	<b>\$15,164,937</b>
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■ Non Operational  
■ Corporation Administration  
■ Other Student Instructional Support

■ Other Overhead and Operational  
■ School Administration  
■ Student Academic Achievement

■ Other Overhead and Operational  
■ School Administration  
■ Student Academic Achievement  
■ Corporation Administration  
■ Other Student Instructional Support

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Academic Achievement</b>								
11025 Regular Programs	Non Special Education Preschool	\$0	\$3,417	\$65,201	\$43,210	NA	1164.7%	-33.7%
11050 Regular Programs	Full Day Kindergarten	\$0	\$54,905	\$341,198	\$375,617	NA	584.1%	10.1%
11100 Regular Programs	Elementary	\$2,399,986	\$2,832,065	\$2,213,669	\$2,261,124	-5.8%	-20.2%	2.1%
11200 Regular Programs	Middle/Junior High	\$951,188	\$1,198,379	\$926,367	\$942,811	-0.9%	-21.3%	1.8%
11300 Regular Programs	High School	\$1,940,965	\$2,054,859	\$1,611,248	\$1,696,696	-12.6%	-17.4%	5.3%
11350 Regular Programs	High School - Academic Honors Diploma	\$34,590	\$13,193	\$0	\$0	NA	NA	NA
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$21,081	\$60,055	\$1,634	NA	-92.2%	-97.3%
11420 Regular Programs	Vocational Education - Agriculture B	\$70,999	\$90,586	\$95,141	\$94,468	33.1%	4.3%	-0.7%
11440 Regular Programs	Vocational Education - Health Occupations	\$0	\$30,115	\$950	\$0	NA	NA	NA
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$61,543	\$80,643	\$758	\$0	NA	NA	NA
11470 Regular Programs	Vocational Education - Business Education	\$42,027	\$58,960	\$78,166	\$77,390	84.1%	31.3%	-1.0%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$4,745	\$0	\$0	NA	NA	NA
11610 Regular Programs	Alternative Education Programs - Elementary	\$1,781	\$90	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$10,112	\$30,426	\$27,745	NA	174.4%	-8.8%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$5,118	\$0	\$538	\$0	NA	NA	NA
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$3,271	\$441	NA	NA	-86.5%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$109,542	\$85,084	\$94,918	\$74,891	-31.6%	-12.0%	-21.1%
12330 Special Programs	Physical Impairment - Visual Impairment	\$0	\$193	\$37,285	\$33,495	NA	17220.7%	-10.2%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$17,090	\$70,398	\$33,582	\$24,971	46.1%	-64.5%	-25.6%
12350 Special Programs	Physical Impairment - Homebound	\$6,845	\$6,975	\$13,000	\$11,132	62.6%	59.6%	-14.4%
12410 Special Programs	Emotional Disabilities - Full Time	\$149,445	\$63,490	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$28,328	\$9,884	\$0	\$0	NA	NA	NA
12520 Special Programs	Culturally Different - Compensatory	\$6,648	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$386,295	\$795,212	\$867,069	\$781,506	102.3%	-1.7%	-9.9%
12710 Special Programs	Equal Opportunity At Risk	\$4,194	\$16,613	\$0	\$0	NA	NA	NA
12810 Special Programs	Special Education Preschool	\$113,485	\$41,452	\$37,502	\$39,435	-65.3%	-4.9%	5.2%
12900 Special Programs	Other Special Programs	\$13,226	\$11,208	\$0	\$0	NA	NA	NA
13100 Adult/Cont. Ed. Programs	Instruction	\$60,659	\$2,128	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$4,061	\$5,632	\$0	\$0	NA	NA	NA
14200 Summer School Programs	Middle/Junior High School	\$3,937	\$2,008	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$15,714	\$10,375	\$13,875	\$15,802	0.6%	52.3%	13.9%
16100 Remediation	Remediation Testing	\$3,120	\$1,790	\$359	\$711	-77.2%	-60.3%	97.9%
16200 Remediation	Preventive Remediation	\$0	\$846	\$9,352	\$9,216	NA	989.2%	-1.5%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$14,705	\$13,742	\$14,480	\$29,884	103.2%	117.5%	106.4%
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$62,053	\$0	\$0	\$0	NA	NA	NA
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$16,979	\$0	\$0	\$0	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$53,458	\$20,914	\$135,107	\$124,585	133.1%	495.7%	-7.8%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$12,310	\$11,125	\$8,770	\$15,006	21.9%	34.9%	71.1%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,986	\$556	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$114,565	\$143,270	\$107,252	\$107,155	-6.5%	-25.2%	-0.1%
22230 Instruction	Library/Media Services - Audiovisual	\$691	\$785	\$65	\$0	NA	NA	NA
22240 Instruction	Library/Media Services - Educational Television	\$10,080	\$942	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$1,176	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$113,635	\$139,781	\$138,439	NA	21.8%	-1.0%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$94,148	\$448,382	\$214,626	NA	128.0%	-52.1%
22360 Instruction	Instruc. Related Tech. - Network Support	\$115,700	\$33,923	\$15,061	\$27,555	-76.2%	-18.8%	82.9%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$8,353	\$10,546	\$12,866	NA	54.0%	22.0%
22400 Instruction	Academic Student Assessment	\$0	\$0	\$534	\$900	NA	NA	68.5%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$164,257	\$108,995	\$170,613	\$98,510	-40.0%	-9.6%	-42.3%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$61	\$0	\$0	\$0	NA	NA	NA
25590 Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$268	\$0	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$360,364	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$7,359,265</b>	<b>\$8,128,000</b>	<b>\$7,584,521</b>	<b>\$7,281,821</b>	<b>-1.1%</b>	<b>-10.4%</b>	<b>-4.0%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Instructional Support</b>								
21130 Students			\$38,160	\$25,500	NA	NA	-33.2%	
21220 Students	\$127,718	\$200,819	\$214,199	\$216,758	69.7%	7.9%	1.2%	
21240 Students	\$903	\$1,097	\$0	\$0	NA	NA	NA	
21340 Students	\$96,415	\$128,815	\$123,414	\$123,372	28.0%	-4.2%	0.0%	
21390 Students	\$0	\$0	\$0	\$10,500	NA	NA	NA	
21520 Students	\$72,502	\$118,068	\$99,886	\$98,259	35.5%	-16.8%	-1.6%	
21620 Students	\$0	\$56,557	\$50,200	\$51,424	NA	-9.1%	2.4%	
21720 Students	\$0	\$13,872	\$7,847	\$2,990	NA	-78.4%	-61.9%	
21810 Students	\$0	\$0	\$1,032	\$0	NA	NA	NA	
21890 Students	\$73,700	\$29,681	\$13,272	\$0	NA	NA	NA	
24100 School Administration	\$503,102	\$852,941	\$867,474	\$862,534	71.4%	1.1%	-0.6%	
24900 School Administration	\$965	\$3,337	\$0	\$0	NA	NA	NA	
<b>Student Instructional Support Total</b>		<b>\$875,306</b>	<b>\$1,405,187</b>	<b>\$1,415,485</b>	<b>\$1,391,336</b>	<b>59.0%</b>	<b>-1.0%</b>	<b>-1.7%</b>
<b>Overhead and Operational</b>								
23110 General Administration	\$16,986	\$20,350	\$26,384	\$28,409	67.3%	39.6%	7.7%	
23120 General Administration	\$36,290	\$36,343	\$0	\$0	NA	NA	NA	
23150 General Administration	\$6,942	\$9,947	\$17,325	\$9,332	34.4%	-6.2%	-46.1%	
23160 General Administration	\$0	\$2,718	\$860	\$649	NA	-76.1%	-24.5%	
23210 General Administration	\$325,679	\$482,283	\$361,635	\$357,193	9.7%	-25.9%	-1.2%	
23230 General Administration	\$1,120	\$0	\$2,340	\$40	-96.4%	NA	-98.3%	
23290 General Administration	\$28,246	\$39,470	\$1,490	\$1,590	-94.4%	-96.0%	6.7%	
25150 Central Services	\$0	\$1,083	\$1,787	\$1,604	NA	48.0%	-10.2%	
25191 Central Services	\$3,671	\$12,269	\$1,036	\$1,324	-63.9%	-89.2%	27.7%	
25195 Central Services	\$1,351	\$0	\$6	\$705	-47.8%	NA	11419.6%	
25600 Central Services	\$0	\$0	\$105	\$0	NA	NA	NA	
25720 Central Services	\$50	\$50	\$120	\$7	-86.3%	-86.3%	-94.3%	
25740 Central Services	\$330	\$0	\$0	\$0	NA	NA	NA	
25750 Central Services	\$0	\$0	\$137,581	\$148,248	NA	NA	7.8%	
25790 Central Services	\$0	\$0	\$40,876	\$60,762	NA	NA	48.6%	
25850 Central Services	\$0	\$25,350	\$19,400	\$5,992	NA	-76.4%	-69.1%	
25860 Central Services	\$0	\$2,580	\$31,451	\$12,987	NA	403.4%	-58.7%	
25920 Central Services	\$0	\$0	\$55	\$55	NA	NA	0.0%	
25950 Central Services	\$1,813	\$0	\$0	\$0	NA	NA	NA	
25990 Central Services	\$0	\$2,289	\$0	\$0	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv.	\$870,027	\$1,155,370	\$1,058,956	\$1,069,577	22.9%	-7.4%	1.0%	
26300 Oper. & Maint. of Plant Serv.	\$18,934	\$12,857	\$4,467	\$14,390	-24.0%	11.9%	222.2%	
26400 Oper. & Maint. of Plant Serv.	\$133,037	\$75,202	\$68,813	\$49,738	-62.6%	-33.9%	-27.7%	
26495 Category not Specified	\$751	\$0	\$0	\$0	NA	NA	NA	
26500 Oper. & Maint. of Plant Serv.	\$0	\$0	\$869	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv.	\$0	\$763	\$26,167	\$29,197	NA	3726.5%	11.6%	
26700 Oper. & Maint. of Plant Serv.	\$166,612	\$97,787	\$102,529	\$99,254	-40.4%	1.5%	-3.2%	
26800 Oper. & Maint. of Plant Serv.	\$0	\$1,268	\$7,920	\$649	NA	-48.9%	-91.8%	
27010 Student Transportation	\$50,733	\$69,099	\$63,006	\$63,726	25.6%	-7.8%	1.1%	
27100 Student Transportation	\$307,059	\$380,380	\$402,075	\$416,102	35.5%	9.4%	3.5%	
27200 Student Transportation	\$626	\$420	\$13,239	\$5,995	858.1%	1327.4%	-54.7%	
27300 Student Transportation	\$201,630	\$307,561	\$304,263	\$275,850	36.8%	-10.3%	-9.3%	
27400 Student Transportation	\$258,895	\$0	\$175,719	\$83,524	-67.7%	NA	-52.5%	
27500 Student Transportation	\$26,274	\$24,711	\$15,565	\$20,428	-22.2%	-17.3%	31.2%	
27900 Student Transportation	\$9,380	\$2,777	\$182	\$177	-98.1%	-93.6%	-2.4%	
27910 Student Transportation	\$437	\$417	\$121	\$0	NA	NA	NA	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
31100 Food Services Operations Service Area Direction	\$11,704	\$52,344	\$48,634	\$49,895	326.3%	-4.7%	2.6%
31200 Food Services Operations Food Preparation and Dispensing	\$232,841	\$218,625	\$214,652	\$221,120	-5.0%	1.1%	3.0%
31400 Food Services Operations Food Purchases	\$249,770	\$264,221	\$250,838	\$275,116	10.1%	4.1%	9.7%
31900 Food Services Operations Other Food Services	\$7,114	\$4,200	\$7,411	\$13,575	90.8%	223.2%	83.2%
<b>Overhead and Operational Total</b>	<b>\$2,968,301</b>	<b>\$3,302,733</b>	<b>\$3,407,874</b>	<b>\$3,317,210</b>	<b>11.8%</b>	<b>0.4%</b>	<b>-2.7%</b>
<b>Non Operational</b>							
33100 Community Service Operations Direction of Community Services	\$200	\$0	\$0	\$628	214.2%	NA	NA
33300 Category not Specified Civic Services	\$372	\$0	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$0	\$187,192	\$177,257	\$180,046	NA	-3.8%	1.6%
33500 Category not Specified Welfare Activities Services	\$0	\$0	\$0	\$19,845	NA	NA	NA
33600 Category not Specified Nonpublic School Pupil Services	\$10,955	\$1,148	\$27,222	\$14,106	28.8%	1129.2%	-48.2%
33990 Other Community Services Other	\$203	\$7	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$0	\$0	\$121	\$127,501	NA	NA	105490.7%
43000 Category not Specified Professional Services	\$38,043	\$41,099	\$27,617	\$174,923	359.8%	325.6%	533.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$408,690	\$230,168	\$1,044,429	\$1,148,866	181.1%	399.1%	10.0%
45400 Building Acq., Const. and Impr. Sports Facilities	\$40,316	\$8,097	\$10,218	\$21,548	-46.6%	166.1%	110.9%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$37,910	\$43,171	\$85,140	\$33,073	-12.8%	-23.4%	-61.2%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$3,540	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$290,654	\$143,632	\$39,105	\$112,424	-61.3%	-21.7%	187.5%
51100 Principal on Debt Bonds	\$352,207	\$205,000	\$255,000	\$265,000	-24.8%	29.3%	3.9%
51300 Principal on Debt Emergency Loans	\$0	\$2,500,000	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$151,861	\$100,153	\$87,110	NA	-42.6%	-13.0%
52200 Interest on Debt Temporary Loans	\$0	\$108,056	\$0	\$0	NA	NA	NA
52300 Interest on Debt Emergency Loans	\$0	\$33,298	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,138,500	\$782,963	\$755,000	\$780,000	-31.5%	-0.4%	3.3%
53150 Lease Rental Buildings-Interest	\$0	\$452,538	\$231,000	\$209,500	NA	-53.7%	-9.3%
53200 Lease Rental Equipment-Principal	\$15,811	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$85,625	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$5,005	\$2,809	\$4,314	\$0	NA	NA	NA
<b>Non Operational Total</b>	<b>\$2,424,490</b>	<b>\$4,891,038</b>	<b>\$2,760,116</b>	<b>\$3,174,570</b>	<b>30.9%</b>	<b>-35.1%</b>	<b>15.0%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$56,386	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,951	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,559	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$484,280	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$58,373	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$82,600	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$872,194	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$102,696	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$160,609	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$8,659	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$795	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,255	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$142,961	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$5,806	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$5,031	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,000,156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>